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ABSTRACT

This annual report describes the actions taken and financial position of the Higher Learning Commission of the North Central Association of Colleges and Schools. The first section is a summary of the Commission's actions (in table form) that compares actions across the most recent 12 evaluation cycles. The chart indicates that although the percentage of institutions scheduled for a next comprehensive evaluation in 12 years rose to a high of 90% in the last evaluation cycle, most evaluations included some recommendations for monitoring prior to next comprehensive set. The next section lists members of various Commission committees, councils, and staff divisions. An independent auditor's report follows as a prelude to the Commission's financial statements. Supplemental information for this report includes a schedule of Commission activities and the statements of mission, core values, and strategic priorities. (SLD)



The Higher Learning Commission

A Commission of the
North Central Association
of Colleges and Schools

NCA

2001 ANNUAL DATA REPORT

Contents

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Summary of Institutional Actions 1988–2000

This table compares actions across the most recent 12 evaluation cycles. It indicates that though the percentage of institutions scheduled for a next comprehensive evaluation in 12 years rose to a high of 90% for this last evaluation cycle, most evaluations included recommendations for some monitoring prior to the next comprehensive: 26% included a focused visit, and 65% required a report to be filed between comprehensive evaluations. All types of institutions received interim monitoring requirements.

| | | 88-89 | 89-90 | 90-91 | 91-92 | 92-93 | 93-94 | 94-95 | 95-96 | 96-97 | 97-98 | 98-99 | 99-2000 |
|--|---------------------------------------|------------|------------|------------|------------|-----------------|-----------------|-----------------|------------|----------------|------------|------------|-----------------|
| Total actions taken | | 312 | 323 | 333 | 334 | 315 | 313 | 359 | 363 | 370 | 399 | 323 | 400 |
| Board actions | | 236 | 241 | 234 | 241 | 227 | 210 | 226 | 248 | 244 | 274 | 221 | 290 |
| Granted initial candidacy | | 5 | 4 | 10 | 8 | 10 | 10 | 6 | 5 | 7 | 6 | 1 | 3 |
| Granted continued candidacy | | 8 | 2 | 9 | 6 | 10 | 5 | 9 | 5 | 3 | 1 | 2 | 0 |
| Denied initial candidacy ¹ | | 0 | 0 | 1 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| Granted initial accreditation | | 7 | 8 | 10 | 6 | 6 | 12 | 13 | 9 | 11 | 10 | 9 | 10 |
| Years in candidacy: | one-two years | 3 | 1 | 2 | 1 | 2 | 5 | 5 | 4 | 2 | 3 | 4 | 6 |
| | three-four years | 1 | 1 | 4 | 0 | 0 | 3 | 2 | 3 | 6 | 3 | 2 | 1 |
| | five years | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 0 |
| | six years | 0 | 4 | 0 | 0 | 2 | 1 | 1 | 1 | 1 | 4 | 0 | 0 |
| | more than six years | 0 | 0 | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 4 | 0 | 0 |
| Accredited without candidacy | | 3 | 2 | 3 | 3 | 1 | 3 | 5 | 1 | 2 | 4 | 1 | 3 |
| Denied initial accreditation ¹ | | 1 | 0 | 0 | 0 | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| Granted continued accreditation | | 121 | 129 | 103 | 107 | 108 | 96 | 98 | 114 | 98 | 118 | 103 | 109 |
| Some results from these visits: | Next comp visit in 10 years | 81 (67%) | 89 (71%) | 77 (75%) | 76 (71%) | 82 (76%) | 73 (76%) | 70 (72%) | 83 (73%) | 78 (80%) | 98 (83%) | 86 (83%) | 98 (90%) |
| | Next comp visit in 6-9 years | 24 (20%) | 17 (13%) | 8 (8%) | 11 (10%) | 11 (10%) | 7 (7%) | 10 (10%) | 14 (12%) | 7 (7%) | 8 (6%) | 11 (11%) | 8 (7%) |
| | Next comp visit in 1-5 years | 16 (13%) | 20 (16%) | 18 (17%) | 16 (15%) | 15 (14%) | 16 (17%) | 18 (18%) | 17 (15%) | 13 (13%) | 12 (10%) | 6 (6%) | 3 (3%) |
| | Focused visits required | 35 | 34 | 33 | 24 | 22 | 15 | 21 | 28 | 14 | 28 | 28 | 28 |
| | Reports required | 31 | 42 | 40 | 51 | 58 | 52 | 66 | 69 | 72 | 71 | 60 | 71 |
| | Change requests reviewed ¹ | n/a | n/a | 15 | 40 | 26 | 34 | 19 | 14 | 19 | 23 | 16 | 14 |
| | Placed on probation | 2 | 3 | 0 | 3 | 3 | 2 | 0 | 3 | 1 | 2 | 0 | 1 |
| | Continued on probation | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 2 | 0 | 0 | 1 | 0 |
| | Removed from probation | 0 | 0 | 3 | 1 | 0 | 4 | 2 | 1 | 0 | 2 | 1 | 0 |
| | Withdrew accreditation | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 2 | 1 ⁴ | 1 | 0 | 0 |
| Actions on Focused Visits: | Mandated | 23 | 20 | 22 | 35 | 37 | 40 | 31 | 38 | 28 | 29 | 21 | 33 |
| | Change requests ¹ | 20 | 28 | 24 | 25 | 25 | 30 | 30 | 33 | 42 | 40 | 25 | 42 ⁵ |
| Approved changes referred by staff | | 41 | 33 | 39 | 31 | 14 | 2 | 8 | 24 | 30 | 43 | 37 | 55 |
| Approved changes referred by Evaluators' Panels | | 8 | 17 | 16 | 20 | 10 ² | 15 ² | 30 ³ | 18 | 23 | 23 | 22 | 22 |
| Issued memoranda for the Record | | n/a | n/a | n/a | 3 | 1 | 0 | 2 | 0 | 0 | 0 | 0 | 0 |
| Staff actions | | 76 | 82 | 99 | 93 | 88 | 103 | 133 | 115 | 126 | 125 | 102 | 110 |
| Accepted required report | | 65 | 71 | 84 | 78 | 78 | 93 | 115 | 105 | 126 | 116 | 97 | 94 |
| Approved credit courses not part of degree programs | | 5 | 7 | 4 | 1 | 3 | 0 | 4 | 1 | 0 | 1 | 1 | 3 |
| Rescheduled visits | | 6 | 4 | 8 | 13 | 3 | 8 | 13 | 7 | 0 | 7 | 4 | 6 |
| Approved change to reflect current activity | | 0 | 0 | 3 | 1 | 0 | 2 | 1 | 2 | 0 | 1 | 0 | 7 |

¹ – Some additional institutions may have withdrawn their requests for status or change before final action was taken.

² – In seven other cases each year Evaluators' Panels recommended focused visits for review of the proposed changes.

³ – Two additional cases were reviewed by Evaluators' Panels: in one case, the Panel recommended a focused visit; in the other, the Board denied the change.

⁴ – Three other institutions voluntarily withdrew from affiliation.

⁵ – Includes two multi-institutional evaluations—one involving 3 institutions, one involving 13; counted as two visits above.

n/a – Figures not available for that year.

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The Higher Learning Commission
30 North LaSalle Street, Suite 2400
Chicago, IL 60602-2504
312-263-0456, ext. 119

www.ncahigherlearningcommission.org

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Rosalie J. Hine, Dean of Academic Affairs, Ivy Tech State College, IN

(ARC Members, continued on next page)

Commission Rosters

(ARC Members, continued from previous page)

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Alice M. Thomas, Coordinator of Graduate Studies/Department of Educational Policy and Administration, College of Education, University of Minnesota-Twin Cities, MN

Randall L. Thompson, President, Adler School of Professional Psychology, IL

Richard A. Voorhees, Associate Vice President for Instruction and Student Services, Community Colleges at Colorado, CO

Sandra L. Weber, Associate Professor, Arizona State University, AZ

David J. Werner, Chancellor, Southern Illinois University at Edwardsville, IL

Gary S. Wheeler, Professor of Art/Associate Executive Director for Academic Affairs, Miami University, OH

Benjamin F. Young, Vice Chancellor of Enrollment Services/Dean of Students, Indiana University East, IN

John A. Zingg, Vice President for Academic Affairs, Huron University, SD

Dina A. Zinnes, Merriam Professor of Political Science, University of Illinois at Urbana-Champaign, IL

New Consultant-Evaluators and Team Chairs

The following educators are the most recent appointees to the Consultant-Evaluator Corps and Team Chair Corps. They participated in the Professional Development Program for Consultant-Evaluators during the 2001 Annual Meeting and will begin serving on teams in 2001-2002.

New C-Es

Arkansas

Phillip E. Shirley, President, Southeast Arkansas College

Patricia T. Whitfield, Rountree Caldwell Bryan Professor of Education, Director of Teacher Education, Lyon College

Arizona

Geoffrey William Chase, Dean of Liberal Studies and Assessment, Northern Arizona University

Larry Cline, Dean, Workforce and Economic Development, Central Arizona College/Arizona State Prison Center

Daniel J. McLaughlin, Interim Director, Center for Diné Teacher Education, Diné College

Illinois

Judith Marie Dallinger, Professor, Department of Communication, Western Illinois University

Sharon Ann Katterman, Director, Resource Development and Effectiveness, Moraine Valley Community College

Diane Marie Ostojic, Dean of Liberal Arts and Sciences, South Suburban College of Cook County

Indiana

Thomas Craig Hagovsky, Associate Professor, Aviation Technology, Purdue University

William T. Mangan, Vice President for Academic Affairs, Holy Cross College

Iowa

Laura Skandera Trombley, Vice President for Academic Affairs and Dean of the Faculty, Coe College

Kansas

Stephen D. Dempsey, Associate Professor, Special Education, Emporia State University

Michigan

Patricia A. Bailey, Professor/Director of Social Work, Spring Arbor College

Tony Alan Mowrer, Chair, Division of Liberal Arts, Rochester College

Minnesota

Susan Rickey Hatfield, Assessment Coordinator, Winona State University

David Michael Hellmich, Dean of Instruction, South Central Technical College

Donald Foss Larsson, Professor, English, Minnesota State University, Mankato

Missouri

Nancy Ellen Adams, Professor of English, Saint Louis Community College at Florissant Valley

Nancy Helen Blattner, Associate Dean, School of University Studies, Southeast Missouri State University

Ellen Velie, Vice President Planning, Assessment and Institutional Excellence, Linn State Technical College

Nebraska

David K. Ho, Management Instructor, Metropolitan Community College

New Mexico

Clarence Henry Sanchez, Registrar/Director of Enrollment Management, New Mexico Highlands University

Ohio

Mary Ellen Drushal, Professor of Education, Ashland University

David William Kale, Director of Assessment, Mount Vernon Nazarene College

Kathleen McCabe, Dean, Business, Social Science, Mathematics and the Arts Division, Terra State Community College

Don O'Meara, Associate Dean, Academic Affairs, University of Cincinnati-Raymond Walters College

Heidi R. Ries, Associate Dean for Research, Air Force Institute of Technology, Wright-Patterson Air Force Base

Ron D. Wright, President, Cincinnati State Technical and Community College

Wisconsin

Ann M. Lydecker, Chancellor, University of Wisconsin-River Falls

Susan LaRee Minnick, Director of Student Development, Waukesha County Technical College

James Leonard Roth, Professor, History, Alverno College

Wyoming

Frances M. Feinerman, President, Northwest College

New Team Chairs

Arkansas

Steven W. Jones, Chancellor, Phillips Community College District

Illinois

Trudy H. Bers, Senior Director of Institutional Research, Curriculum, Strategic Planning, Oakton Community College

Marie A. Giacomelli, Vice President for External Affairs, Robert Morris College

Indiana

David J. Asai, Professor of Biological Sciences, Purdue University

Kansas

Sandra W. Gaultt, Assistant Provost, University of Kansas

Michigan

Martha A. McLeod, President, Bay Mills Community College

Theresa A. Powell, Vice President for Student Affairs, Western Michigan University

Missouri

J. Keith Keeling, Vice President and Dean of the College, Central Methodist College

Nebraska

Jon B. Kayne, Vice President of Academic Affairs, Bellevue University

New Mexico

David L. Caffey, Dean of Institutional Effectiveness, Clovis Community College

Kathie S. Gilbert, Special Assistant, Assessment and Institutional Effectiveness, Professor of Econ, Western New Mexico University

(New Team Chairs, continued on next page)

Commission Rosters

(New Team Chairs, continued from previous page)

North Dakota

Gregory O. Gagnon, Associate Professor of Indian Studies, University of North Dakota

Ohio

Marguerite Bennett, Director of Institutional Research/Professor of Mathematics, Mount Vernon Nazarene College

Terry L. Kuhn, Vice Provost and Dean for Undergraduate Studies, Kent State University

Wisconsin

Daniel Burrell, Jr., Dean, Division of Liberal Arts and Sciences, Milwaukee Area Technical College

Commission Calendar

Board Meetings

Study days are held on the first day; official meetings* are held on the second day.

- February 14–15, 2002
- May 29–30, 2002
- October 28–29, 2002
- February 20–21, 2003
- May 29–30, 2003
- October 29–30, 2003

*Official business meetings of the Board are open to the public. Meeting announcements and agendas will be available on the Commission's web site two weeks before each meeting.

Future Annual Meetings

- **2002 Annual Meeting**
Saturday, March 23 – Tuesday, March 26
- **2003 Annual Meeting**
Sunday, April 13 – Wednesday, April 16
(date changed from previous lists)
- **2004 Annual Meeting**
Saturday, March 27 – Tuesday, March 30
- **2005 Annual Meeting**
Saturday, April 2 – Tuesday, April 5
- **2006 Annual Meeting**
Saturday, April 1 – Tuesday, April 4

Headquarters Hotel:

Hyatt Regency Chicago
151 East Wacker Drive
Chicago, Illinois

Commission Staff

Executive Team

Phone Ext.

| | |
|--|-----|
| Steven D. Crow Executive Director scrow@hlcommission.org | 102 |
| Lady Branham Deputy to the Executive Director lbranham@hlcommission.org | 137 |
| Karen L. Solinski Assistant Director for Legal and Governmental Affairs ksolinski@hlcommission.org | 111 |
| Nancy Boggs Executive Assistant to the Executive Team nboggs@hlcommission.org | 108 |
| Lil Nakutis Information Management Coordinator lnakutis@hlcommission.org | 113 |

Administrative Services

Phone Ext.

| | |
|---|-----|
| Bernadette A. Ivers Associate Director for Administrative Services bivers@hlcommission.org | 121 |
| Beverly Q. Harris Accounting Administrator bharris@hlcommission.org | 110 |
| Maritza Lumbreras Administrative Assistant / Administrative Services mlumbreras@hlcommission.org | 117 |
| Queen Washington Administrative Assistant / Customer Service qwashington@hlcommission.org | 100 |

Information Systems

Phone Ext.

| | |
|---|-----|
| Steve Reubart Information Systems Manager sreubart@hlcommission.org | 112 |
| Drew Scott Webmaster / Database Administrator webmaster@hlcommission.org | 124 |

Programs, Publications, and Member Services

Phone Ext.

| | |
|---|-----|
| Susan E. Van Kollenburg Associate Director for Programs, Publications, and Member Services svk@hlcommission.org | 103 |
| Viki Berberich Publications Services Coordinator vberberich@hlcommission.org | 118 |
| Jeanne Darling Meeting Services Coordinator jdarling@hlcommission.org | 133 |
| Marisol Gomez Administrative Assistant / Programs, Publications, and Member Services mgomez@hlcommission.org | 115 |

Evaluation Services

Phone Ext.

| | |
|--|-----|
| Robert R. Appleson Associate Director rappleson@hlcommission.org | 122 |
| Mary B. Breslin, B.V.M. Associate Director mbreslin@hlcommission.org | 107 |
| Karen M. Kietzman Associate Director kmk@hlcommission.org | 127 |
| Cecilia L. López Associate Director clopez@hlcommission.org | 105 |
| Lynn Rozumalski Assistant Director, Training and Development lrozumalski@hlcommission.org | 129 |
| Barbara Taylor Assistant Director for Process Integrity btaylor@hlcommission.org | 139 |
| John A. Taylor Associate Director jtaylor@hlcommission.org | 104 |
| Denise Branch Administrative Assistant / C-E Corps dbranch@hlcommission.org | 135 |
| Mary Fleming Administrative Assistant / Support Facilitator fleming@hlcommission.org | 130 |
| Kendra Gardiner Administrative Assistant / Evaluations kgardiner@hlcommission.org | 131 |
| Joyce Gardner Evaluation Processes Coordinator jgardner@hlcommission.org | 114 |
| Jenny Gruening Administrative Assistant / Evaluations jgruening@hlcommission.org | 132 |
| Courtney Jackson Administrative Assistant / Evaluations cjackson@hlcommission.org | 125 |
| Sharon B. Ulmer Decision Processes Coordinator sulmer@hlcommission.org | 116 |
| Academic Quality Improvement Project | |
| Phone Ext. | |
| Stephen D. Spanghehl Associate Director / AQIP Director sds@hlcommission.org | 106 |
| Lynn Rozumalski Associate Director, AQIP lrozumalski@hlcommission.org | 129 |
| Anita Daniel AQIP Project Facilitator adaniel@hlcommission.org | 109 |
| Charles Dull AQIP Project Operations Manager cdull@hlcommission.org | 138 |
| Mary Fleming AQIP Publicity and Press Relations Representative fleming@hlcommission.org | 130 |

Independent Auditor's Report

Board of Directors
The Higher Learning Commission
Chicago, Illinois

We have audited the accompanying statement of financial position of The Higher Learning Commission as of June 30, 2001, and the related statements of activities and cash flows for the six months then ended. These financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Higher Learning Commission as of June 30, 2001, and the results of its operations and its cash flows for the six months then ended, in conformity with accounting principles generally accepted in the United States of America.

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying supplemental Schedule of Activities is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information in the "January - June 2001" column in the accompanying supplemental Schedule of Activities has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is presented fairly, in all material respects, in relation to the basic financial statements taken as a whole.

As discussed in Note 5, The Higher Learning Commission operated as a division of the North Central Association of Colleges and Schools through December 31, 2000. We have audited the financial statements of the North Central Association of Colleges and Schools as of and for the years ended June 30, 2001 and 2000, (not presented herein) and we expressed unqualified opinions on those financial statements. The information in the "July - December 2000" column and "Commission on Institutions of Higher Education 2000" column of the accompanying Schedule of Activities were subjected to the auditing procedures applied in the audits of the basic financial statements of North Central Association of Colleges and Schools. In our opinion, the information in those two columns is presented fairly, in all material respects, in relation to the basic financial statements from which it has been derived.

Clifton Henderson LLP

Oshkosh, Wisconsin
August 8, 2001

The comprehensive audited financial statements of the North Central Association of Colleges and Schools for the year ended June 30, 2001, can be found at www.ncahigherlearningcommission.org/resources.

THE HIGHER LEARNING COMMISSION STATEMENT OF FINANCIAL POSITION

June 30, 2001

ASSETS

CURRENT ASSETS

| | |
|--|----------------|
| Cash | \$ 404,022 |
| Accounts and dues receivable, net of allowance for doubtful accounts of \$5,000 | 163,465 |
| Inventory | 1,020 |
| Prepaid expense | 67,153 |
| Total current assets | <u>635,660</u> |

INVESTMENTS

1,786,347

LEASEHOLDS AND EQUIPMENT

| | |
|--------------------------------|----------------|
| Furniture and office equipment | 542,821 |
| Leasehold improvements | <u>212,188</u> |
| Total – at cost | 755,009 |
| Less accumulated depreciation | <u>468,431</u> |
| Net leaseholds and equipment | <u>286,578</u> |

TOTAL ASSETS

\$ 2,708,585

LIABILITIES AND NET ASSETS

LIABILITIES

| | |
|---------------------------------------|----------------|
| Accounts payable and accrued expenses | \$ 150,769 |
| Unearned revenue | <u>231,285</u> |
| Total liabilities | <u>382,054</u> |

NET ASSETS

| | |
|--------------|------------------|
| Unrestricted | <u>2,326,531</u> |
|--------------|------------------|

TOTAL LIABILITIES AND NET ASSET

\$ 2,708,585

These financial statements should be read only in connection with the accompanying summary of significant accounting policies and notes to financial statements.

THE HIGHER LEARNING COMMISSION STATEMENT OF ACTIVITIES

Six Months Ended June 30, 2001

REVENUES, GAINS AND OTHER SUPPORT

| | |
|---|------------------|
| Dues and fees | \$ 1,383,065 |
| Evaluations and consultant fees | 999,471 |
| Investment income | 34,685 |
| Gifts and grants | 282,651 |
| Other income | 4,000 |
| Annual meeting | 539,825 |
| Publications | 13,853 |
| Total revenues, gains and other support | <u>3,257,550</u> |

EXPENSES

| | |
|--|------------------|
| Consultants and evaluators | 852,510 |
| Salaries and fringe benefits | 1,009,432 |
| Support of general association | 85,992 |
| Committees | 2,108 |
| Meetings | 361,088 |
| Travel expenses | 13,842 |
| Dues and fees | 3,794 |
| Printing and publications | 30,038 |
| Office rent, postage, supplies | 222,533 |
| Telephone | 12,895 |
| Projects and research | 10,499 |
| Scholarships and staff recruitment | 8,468 |
| Equipment rental and repair | 21,147 |
| Depreciation | 48,015 |
| Professional services | 63,805 |
| Loss on disposal of leaseholds and equipment | 2,960 |
| Other | 7,193 |
| Mission project | 11,872 |
| AQIP expenses | 331,422 |
| Association reconfiguration | 12,957 |
| Total expenses | <u>3,112,570</u> |

INCREASE IN NET ASSETS

144,980

NET ASSETS, BEGINNING OF YEAR

—

TRANSFER FROM NORTH CENTRAL ASSOCIATION OF COLLEGES

AND SCHOOLS, COMMISSION ON INSTITUTIONS OF HIGHER EDUCATION

2,181,551

NET ASSETS, END OF YEAR

\$ 2,326,531

These financial statements should be read only in connection with the accompanying summary of significant accounting policies and notes to financial statements.

THE HIGHER LEARNING COMMISSION STATEMENT OF CASH FLOWS Six Months Ended June 30, 2001

CASH FLOWS FROM OPERATING ACTIVITIES

| | |
|--|--------------------|
| Changes in net assets | \$ 144,980 |
| Adjustments to reconcile changes in net assets to net cash used by operating activities: | |
| Depreciation | 48,015 |
| Loss on disposal of leaseholds and equipment | 2,960 |
| Realized loss on sale of investments | 36,652 |
| Unrealized loss on investments | 6,888 |
| Effects of changes in operating assets and liabilities: | |
| Accounts and dues receivable | 34,963 |
| Inventory | (640) |
| Prepaid expenses | (67,153) |
| Accrued interest receivable | 9,283 |
| Accounts payable and accrued expenses | (20,726) |
| Unearned revenue | (1,286,599) |
| Net cash used by operating activities | <u>(1,091,404)</u> |

CASH FLOWS FROM INVESTING ACTIVITIES

| | |
|--|------------------|
| Purchase of leaseholds and equipment | (61,411) |
| Net proceeds from sale of investments | 180,437 |
| Maturity of certificate of deposit | 260,501 |
| Cash from North Central Association of Colleges and Schools, Commission on Institutions of Higher Education | <u>1,115,899</u> |
| Net cash provided by investing activities | <u>1,495,426</u> |

NET INCREASE IN CASH

404,022

CASH, BEGINNING OF YEAR

—

CASH, END OF YEAR

\$ 404,022

The Commission had the following non-cash capital and investing transaction:

The Commission received the assets and liabilities of North Central Association of Colleges and Schools, Commission on Institutions of Higher Education on January 1, 2001.

These financial statements should be read only in connection with the accompanying summary of significant accounting policies and notes to financial statements.

THE HIGHER LEARNING COMMISSION SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

June 30, 2001

The Higher Learning Commission is a not-for-profit corporation incorporated in Illinois on November 6, 2000. The Commission's purpose is to validate quality of and stimulate improvement in higher education. The Commission is primarily supported by voluntary membership dues.

USE OF ESTIMATES IN PREPARING FINANCIAL STATEMENTS

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenses, gains, losses, and other changes in net assets during the reporting period. Actual results could differ from those estimates.

BASIS OF ACCOUNTING

The financial statements of the Commission comply with accrual basis accounting, where income is recognized as earned and expenditures are recognized when incurred.

INVESTMENTS

The fair values for debt securities and marketable equity securities are based on quoted market prices. Realized gains and losses on the sale of investments are reported in income based upon the method of specific identification.

DUES RECEIVABLE

Memberships and other affiliations are contingent upon current accounts being maintained with the Commission. An allowance for doubtful accounts receivable has been established based on historical bad debt experience and an evaluation of aging of the accounts. Receivables are written off in full against the allowance when the unpaid balance is considered uncollectible.

INVENTORY

Inventories consist of publications, production costs of magazines not yet issued, and promotional items. Inventories are carried at the "lower of cost or market" value, cost being determined on the "first-in, first-out" basis of accounting.

LEASEHOLDS AND EQUIPMENT

Leaseholds and equipment are stated at cost. Depreciation is calculated using the straight-line method. The estimated useful lives of leaseholds and equipment are as follows:

| | |
|--------------------------------|--------------|
| Furniture and office equipment | 3 – 7 years |
| Leasehold improvements | 7 – 12 years |

THE HIGHER LEARNING COMMISSION SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

June 30, 2001

NET ASSETS

Net assets are classified into one of three classes of net assets based on the existence or absence of donor-imposed restrictions. The following is a description of each class:

Unrestricted – Unrestricted net assets include all net assets which are neither temporarily nor permanently restricted.

Temporarily Restricted – Temporarily restricted net assets include contributed net assets for which donor-imposed time and purpose restrictions have not been met and the ultimate purpose of the contribution is not permanently restricted.

Permanently Restricted – Permanently restricted net assets include contributed net assets which require, by donor restriction, that the corpus be invested in perpetuity and only the income be made available for program operations in accordance with donor restrictions.

Currently, there are no temporarily or permanently restricted net assets on the financial statements.

INCOME TAXES

The Commission is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code; accordingly, no provision for taxes has been recognized.

DESCRIPTION OF PROGRAMS

The Commission operates the following program:

Accreditation – Accredits degree-granting institutions of higher education.

DISCLOSURES ABOUT FAIR VALUE OF FINANCIAL INSTRUMENTS

The Commission's financial instruments consist principally of cash, accounts receivable and payable, and short-term investments. There are no significant differences between the carrying value and fair value of any of these financial instruments.

This information is an integral part of the
accompanying financial statements.

THE HIGHER LEARNING COMMISSION

NOTES TO FINANCIAL STATEMENTS

June 30, 2001

NOTE 1 – INVESTMENTS

Investments are presented in the financial statements at fair market value.

Investments consist of the following:

| | |
|--------------|---------------------|
| Cash | \$ 18,206 |
| Equities | 528,469 |
| Fixed income | <u>1,239,672</u> |
| Total | <u>\$ 1,786,347</u> |

Market value of marketable securities is as follows:

| | |
|---------------------------|----------------------------|
| Aggregate cost | \$ 1,819,142 |
| Gross unrealized losses | <u>(32,795)</u> |
| Total market value | <u>\$ 1,786,347</u> |

Investment income includes the following amounts:

| | |
|--------------------------------|-------------------------|
| Interest and dividends | \$ 78,225 |
| Unrealized loss | (6,888) |
| Realized loss | <u>(36,652)</u> |
| Total investment income | <u>\$ 34,685</u> |

NOTE 2 – LEASES

The Commission has entered into a lease for office space at 30 North LaSalle Street, Chicago, Illinois, through April 30, 2006. Minimum lease payments are as follows:

Fiscal year ending June 30:

| | |
|--------------|--------------------------|
| 2002 | \$ 98,753 |
| 2003 | 100,694 |
| 2004 | 102,413 |
| 2005 | 102,958 |
| 2006 | <u>86,225</u> |
| Total | <u>\$ 491,043</u> |

Total rent expense for the six months ended June 30, 2001, was \$110,031.

THE HIGHER LEARNING COMMISSION NOTES TO FINANCIAL STATEMENTS

June 30, 2001

NOTE 3 – FUNCTIONAL EXPENSE CATEGORIES

The following is a schedule of expenses by functional category:

| | |
|------------------------|----------------------------|
| Program services: | |
| Accreditation | \$ 2,413,894 |
| Management and general | <u>698,676</u> |
| Total expenses | <u>\$ 3,112,570</u> |

NOTE 4 – PENSION PLAN

The Commission sponsors a defined contribution pension plan that covers employees who meet the plan's eligibility requirements. The amount of pension expense was \$76,076 for the six months ended June 30, 2001.

NOTE 5 – REORGANIZATION OF THE ASSOCIATION

Effective November 6, 2000, the Commission incorporated as a membership organization for the schools that it accredits. The Commission is a member of the North Central Association of Colleges and Schools (Association) with representation on its Board of Directors. The accredited members of the Commission are also members of the Association.

Through December 31, 2000, the Commission had operated as the Commission on Institutions of Higher Education, a division of the North Central Association of Colleges and Schools. The Commission on Institutions of Higher Education assets and liabilities were transferred January 1, 2001, to the Commission.

The name, trademarks, and other intellectual property associated with North Central Association of Colleges and Schools will remain with the Association. The Association licenses them to the Commissions and oversees their proper use.

This information is an integral part of the
accompanying financial statements.

THE HIGHER LEARNING COMMISSION
SCHEDULE OF ACTIVITIES
Year Ended June 30, 2001

| | Commission on Institutions of Higher Education July-December 2000 | The Higher Learning Commission January-June 2001 | 2001 Total | Commission on Institutions of Higher Education 2000 Actual |
|--|--|--|---------------|--|
| REVENUES, GAINS AND | | | | |
| OTHER SUPPORT | | | | |
| Dues and fees | \$ 1,271,765 | \$ 1,383,065 | \$ 2,654,830 | \$ 2,374,154 |
| Evaluations and consultant fees | 472,113 | 999,471 | 1,471,584 | 1,441,061 |
| Gifts and grants | 243,559 | 282,651 | 526,210 | 271,001 |
| Investment income | 28,469 | 34,685 | 63,154 | 182,665 |
| Other income | (3,975) | 4,000 | 25 | - |
| Annual meeting | 2,656 | 539,825 | 542,481 | 480,313 |
| Publications | 26,783 | 13,853 | 40,636 | 37,615 |
| Total revenues, gains and other support | 2,041,370 | 3,257,550 | 5,298,920 | 4,786,809 |
| EXPENSES | | | | |
| Consultants and evaluators | 435,937 | 852,510 | 1,288,447 | 1,293,435 |
| Salaries and fringe benefits | 1,063,370 | 1,009,432 | 2,072,802 | 2,138,049 |
| Support of general association | 76,318 | 85,992 | 162,310 | 5,957 |
| Committees | 63 | 2,108 | 2,171 | 3,625 |
| Meetings | 70,457 | 361,088 | 431,545 | 342,156 |
| Travel expenses | 11,503 | 13,842 | 25,345 | 38,474 |
| Dues and fees | 5,535 | 3,794 | 9,329 | 6,415 |
| Printing and publications | (645) | 30,038 | 29,393 | 78,914 |
| Office rent, postage, supplies | 177,478 | 222,533 | 400,011 | 378,046 |
| Telephone | 8,407 | 12,895 | 21,302 | 54,974 |
| Projects and research | 8,508 | 10,499 | 19,007 | 24,990 |
| Scholarships and staff recruitment | 16,261 | 8,468 | 24,729 | 13,982 |
| Equipment rental and repair | 12,450 | 21,147 | 33,597 | 63,476 |
| Depreciation | 43,789 | 48,015 | 91,804 | 95,244 |
| Professional services | 43,008 | 63,805 | 106,813 | 63,809 |
| Special reserves expense | 6,000 | - | 6,000 | - |
| (Gain) loss on disposal of leaseholds and equipment | (11,819) | 2,960 | (8,859) | - |
| Other | 873 | 7,193 | 8,066 | 4,037 |
| Mission project | 13,417 | 11,872 | 25,289 | 73,778 |
| AQIP expenses | 261,594 | 331,422 | 593,016 | 348,102 |
| Association reconfiguration | 8,051 | 12,957 | 21,008 | 27,609 |
| Total expenses | 2,250,555 | 3,112,570 | 5,363,125 | 5,055,072 |
| INCREASE (DECREASE) IN | | | | |
| NET ASSETS | | | | |
| | \$ (209,185) | \$ 144,980 | \$ (64,205) | \$ (268,263) |

Statements of Mission, Vision, Core Values, and Strategic Priorities

Mission

Serving the common good by assuring and advancing the quality of higher learning

Vision

The Commission will be an organization known for its distinctive strengths of integrity, flexibility, creativity, responsiveness, and risk-taking, and for its commitment to work for the common good of society. Its transformed accreditation processes and its broadened range of services will support affiliated organizations in meeting new regional, national, and international expectations for higher learning.

The Commission will pursue this vision by:

- Conducting its work with such openness, excellence, and integrity that it earns a national and international reputation for leadership in defining quality in the rapidly changing educational marketplace;
- Promoting flexibility in accrediting processes that utilize peer review in new and creative ways and serve higher education's diverse stakeholders;
- Ensuring that its systems of peer review are discerning, objective, and accepted as effective and valid by its communities of interest;
- Responding to innovative educational models based on new knowledge about learning such as those incorporating online learning, collaborative initiatives, and distributed learning environments;
- Providing new services responsive to the needs of its stakeholders that:
 - share effective models of learning and of professional and organizational development,
 - disseminate lessons learned from innovative initiatives, and
 - demonstrate leadership in exploring ways for member institutions to grapple with the complexities of a fast-changing society;
- Making accreditation a learning experience that supports an institution's ability to sustain excellence, foster assessment and improvement, and demonstrate integrity and accountability; and
- Creating new ways to work in partnership with stakeholders from higher education and the public to foster a culture of assessment, provide essential resources to members, and maintain an environment and ethic of accountability.

Core Values

Guiding the work of the Commission into the future will be the core values of quality, integrity, innovation, diversity, inclusiveness, service, collaboration, and learning, each being of equal weight and importance.

Quality: The Commission will have a positive impact on the quality of higher education by continuing to hold to a strong commitment to high standards that sustain and advance excellence in higher learning. For many, quality defines a process as well as provides a judgment of excellence. Therefore the Commission's processes will support colleges and universities in demonstrating their ability to make continuous improvement in the quality of the educational activities, experiences, and learning outcomes they provide.

Integrity: The Commission will place fairness, honesty, and objectivity at the forefront as it assesses its own policies, practices, and behaviors to ensure that they make credible the actions taken to enhance quality improvement in higher learning. At the same time, the Commission will implement accreditation processes that establish integrity as central to educational and institutional quality within and among higher education organizations.

Innovation: The Commission will be a responsible advocate of creativity in a world marked by rapid change. Through its own innovative policies and processes, it will serve as a catalyst for imaginative, appropriate risk-taking on the part of its members who seek to incorporate new forms of collaboration, new knowledge, new technology, and new educational approaches into their pedagogical processes.

Diversity: The Commission will recognize the value of diversity among its institutions, the learners in them, in its peer review processes, and the society that higher education serves. The Commission's criteria, requirements, and organizational processes will encourage its affiliated institutions to address the vital role that diversity plays in the pursuit of their respective missions of preparing students to live successfully in a global society. Moreover, the Commission's staff and peer review processes will reflect and honor this diversity.

Inclusiveness: The Commission will build its future by recognizing that quality higher learning can be achieved in many types and configurations of institutions. It strengthens its commitment to inclusiveness by developing structures and processes that enable it to listen constantly to and respond to a broad range of higher education providers and stakeholders of accreditation.

Service: The Commission's Board and staff will continue their commitment to providing excellent service to member organizations by maintaining strong, supportive relationships

that are flexible and responsive to institutional need and to the interests of the broader public.

Collaboration: The Commission will work aggressively with other organizations committed to sustaining and advancing quality higher learning. In addition to its members, these affiliations may include businesses that share the Commission's values as well as other higher education associations and agencies at local, state, regional, national, and international levels.

Learning: The Commission will enhance its operations as a learning organization by seeking continuous feedback and insight from its members. It will use the collected information to improve its operation and support teamwork, and to provide learning opportunities for its staff, peer review bodies, and other stakeholders. At the same time, the Commission will work with its members to foster an environment that promotes shared learning.

Strategic Priorities

Strategic Priority One: Increase focus of accreditation on the quality of higher learning and thereby extend the potential for affiliation to include a variety of organizations offering higher learning

Goal: The Commission will assure the quality of a broad variety of educational opportunities for learners through its criteria, requirements, and processes that are accepted by its member organizations and valued by its communities of interest.

Strategic Priority Two: Provide multiple Commission accreditation processes that place emphasis on the institutions' own processes of quality assurance and quality improvement and accredit based on the integrity of those processes and their results

Goal: The educational organization seeking accreditation will use its own mission, purposes, needs, processes, and results to demonstrate its educational effectiveness and institutional integrity and will be able to choose from among a variety of processes the one best suited to it.

Strategic Priority Three: Expand the Commission's range of services to assure and advance quality in higher learning

Goal: The Commission will implement processes that identify and deliver responsive, non-duplicative services addressing unmet needs of its stakeholders and promoting quality in higher learning.

Strategic Priority Four: Share effective practices and lessons learned in order to promote quality in higher learning

Goal: The Commission will both share its learning about quality higher learning and facilitate the sharing of such learning by and among institutions and other stakeholders.

Adopted June 22, 2000



*U.S. Department of Education
Office of Educational Research and Improvement (OERI)
National Library of Education (NLE)
Educational Resources Information Center (ERIC)*



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